App. F. IX-4

Previous References
V: P: 58 – 31 – (1 & 2)
RR 46. 27. (1 & 2)

Later References
LR dep no 46 35-31

1931-32
(V.P.)

File No. 58 – 31
Serial Nos. 3 & 4

General and Revenue Secretariat.

Serial Nos. Two.

P 216 -E **Part B for** June 1932

SUBJECT.

Recovery of arrears of Village panchayat collections.

To

The Revenue Commissioner,
in Mysore, Bangalore.

No: L. 8096 Dated 7-6-1932

Directs that proper arrangements may be made for the collection of V. P. Taxes.

All
11-6-32

UP 58-31-3

Office of the Dewan of Mysore,

NOTE.

Dated 20th March *1932*.

DEWAN'S OFFICE
No. 666
22. MAR. 1932

GEN. & REV. SECTT.
22 MAR 1932
L.S.G. BRANCH
L 3707

The following matters should receive very close and constant attention of the Revenue authorities, if the Village Panchayet scheme is to be the great success that we are anxious it should be:-

(1) 1. Proper arrangements should be made for the collection of taxes. If necessary, Government agency might be employed for this purpose. ~~The~~ of course, The aim should be to make the Panchayets as self-reliant as possible - the Revenue authorities stepping in only when absolutely necessary in the interests of the Panchayet itself and when their assistance is specially sought.

UP 58-31-3/32 (2) 2. Recovery of arrears should be arranged for. Prompt steps should be taken to recover whatever can possibly be recovered. It is better to write off what is hopelessly irrecoverable than to allow it to encumber the books.

Secretary Development Department.

Please take the Member's instructions. I have spoken to him about this.

Dewan.

Rec'd. Please put up
MS 22/3

The case is dealt with in the L.S.G.B. Genl. Sec. with enclosures for issue of necessary action as ordered by the Dewan.
MS 22/3

Issued
LSG 23/3.

General and Revenue Secretariat

W. File No. of 193

Serial No.

1. Arrangements for collection of V.I.P Taxes

(Page 48 V.P. manual) under G.O. no L 264-73 | V.P. 71-29-6 dt 10-7-29.30, the village officers are authorised to collect taxes of the Panchayats except where the Panchayats want to look after the work themselves. No further action seems to be necessary

2. Arrangements for recovery of arrears: With a view to secure effective supervision over collection work, a demand, collection and balance statement was prescribed in G.O. no L 8452-62 | V.P. 69-27-1 dt 23.5.28. The attention of the Rev. Com. may perhaps be invited to this G.O.

Flag X

(3) As regards writing off of irrecoverable arrears instructions have been issued in

(Page 96 V.P. manual) Circular no L 6025-33 | V.P. 58-31-2 dt 23.2.30 in the matter of collection of as much as possible out of arrears by holding out hopes of remission of the balance.

Submitted for orders

23/3/32

(4) In regard to point (1), it is stated in para 2 of the G.O. dt 10-7-30 that Government want the Rev. Com. that the collection of the taxes may be entrusted to the Village Officers, for the present, except in any Panchayats want to look after the work themselves. It is not clear if this arrangement requires any change to ensure proper collections. It is also not known in how many villages the Panchayats themselves are looking after the work. The Rev. Com. may be consulted in the matter

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

Recovery of arrears of 3707 Panchayat Collections

File No. of 193 . General and Revenue Secretariat

(5) Regarding para (2) similar observations as the Diwan at the last Dpcs meeting on 25.1.32 have been communicated to the Revenue Dy Cmr for information and necessary action. It has also been ordered in the interests of the collection work, that the Panchayat shd be given the police even when they happen to be on the village Panchayets. Dirn for orders if any further action is necessary in the matter.

(Sd) Lévi Lacy) MM 27/3

Please put up a note

by 24/3

GENERAL SECRETARY 24 MAR 1932 No 6354

(6) Put up a copy of the G.O. Read & submit

by 24/3

(7) There is also a G.O. dated 10.11.30 regarding Collection of arrears to come up to 500 Rs. Put that up also by 26/3 MM 26/3

100 Rs.

(8) Sd with a copy of the V.P. manual. The G.O. No L3885-VP83-28-7 dt 10-11-30 is submitted and flagged B-

B 28/3/32 Sd (Lévi Lacy) MM 28/3

GENERAL SECRETARIAT 29 MAR 1932 No 6475

(9) Two questions have been raised Collection work & arrears Regarding the latter G.O. dated 10.11.30 FCB deals with them fully and the powers given specially in Rule 4 are sufficient.

Serial No.

Re Collection work, ~~I am of the opinion~~ in my opinion there are ~~problem which is to be tackled in two ways~~ two lines of approach to this problem

(1) The larger Panchayats having a decent income & population should have a paid Secretary each. There is a large amount of clerical and accounts work and the Chairman (who may even be illiterate) will not do it properly. The collection work may be left entirely to the Panchayat. There must be a yearly audit of accounts in such villages either by the Comptroller's staff or such other agency as may be devised.

(2) In other Panchayats the collection work may be attended to by the Revenue agency. In this case the Govt procedure should as far as possible conform to the ordinary Revenue proced

5) Recovery of arrears of Land Revenue dues
370

UP File No. of 193 | General and Revenue Secretariat

To ensure their punctual preparation according to a programme, the Assessment lists should be got ready by the Chairman and placed before the Sub-Divisional Officer at the Divisional Headquarters and got approved by the Divisional Officer at the District Headquarters and then handed over to the Patel and Talathis who will make the collections along with the Rent Collections. These lists should be placed before Sub-Divisional Officer Commissioner promptly at the Taluk office where they should remain till the collections and should not be made to wait for any Countersig[2] of the Chairman to their bills. In fact I deem Chairman consider these to be their subordinates and the Patels and Talathis represent it. There is often a great deal of delay in handing over the Assessment List to the Patel by the Chairman

II Member

2/4/32

Why these may be connected up (unsuit)

4.4.32

4/4

OFFICE OF THE SECOND MEMBER OF COUNCIL
4 APR 1932
No. 8325

3707
2.

General and Revenue Secretariat | File No. | of 193 | [App. F. III—2

Serial No. 136 G

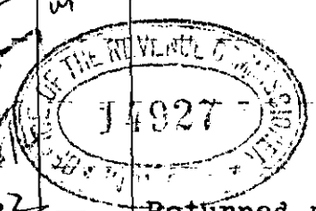
7 1932

7/ Forwarded, with compliments, unofficially to the Revenue Commr in Nupur for favor of his remarks.

By order
Ashwathappa
for General Secretary to Govt

5.4.32

C 0110/4893/31
2 Sg
5/4/32
Hn
C 3722
31-M
2nd Copy
Mem Memorial Jun
C 3722/31-32
6 MAY 1932



Returned with compliments.

There is no doubt about the immediate necessity of pushing on with the collection work and writing off such of the arrears as might be really irrecoverable. Last year, i.e., 1930-31, against a total demand of Rs 32,33,873 only Rs 8,76,436 was collected. The total amount of arrears to be recovered, according to the latest accounts available in this office, is Rs 22,73,623 at the end of December 1931. Out of these arrears, a very appreciable sum represents the legacies of the old Village Improvement Committees and the older Unions. Nevertheless, the matter requires immediate attention and action.

2. The real difficulty is that in many Taluks, the Panchayets exist only in name. Though reports have been made of the formation of Panchayets in several Village Panchayets, no assessment lists have been prepared, there are no records of meetings even if meetings have been held, cash books are not maintained, and, of course,

NOTE—Contn. Sheet.

collection is not even attempted. Such is particularly the case, for instance, in the Hassan District. The wholetime Village Panchayet Inspectors, if they had been continued would probably have brought about an improvement. But, unfortunately, their abolition on account of financial stringency has thrown the whole work of supervision on the Revenue Inspectors, whose charge has recently been increased in some instances on account of the abolition of certain Hoblis. The economic depression of the last year and a half has added greatly to the difficulty of collection, particularly in taluks where the Land Revenue collection for the last year was very slack. The collection of the Record of Rights fees has come in as an additional burden on the ryot in those taluks where the fees have ripened into a demand. Added to all this, there is the usual "personal equation" of the Amildar, who is sometimes indifferent, sometimes incompetent, but in some cases also effecient and energetic.

3. The only solution to the problem, as far as I could see, lies in more effective persuasion and supervision by the existing Taluk agency. The Sub Division Officers should also be made to realise their responsibility in this matter.

4. In some places, the work has to be done practically afresh and on the recommendation of this office, special Revenue Inspectors have been sanctioned, temporarily, for such areas at the expense of the Panchayets concerned. The

Deputy Commissioners have been asked to adopt this experiment in taluks where much uphill work remains to be done. Of course, if a wholetime Village Panchayet Inspector can be appointed, it would be easy to show tangible progress quickly. But, as this is unthinkable, except to the extent indicated above, there is no alternative but to do the best we can, under the circumstances, with the available agency.

5. The collection of Land Revenue, Record of Rights fees and of Panchayet arrears has, as the Government are aware, become a matter of great difficulty this year; and, I have no doubt, the District and Taluk Officers have become alive to the special importance of collectio of all dues at this juncture. This work is likely to reach a definite stage of progress by the end of this official year; and I propose asking the District Officers to then specially take up the work of (1) the regular formation of Panchayets, (2) starting them on their legs, (3) collecting ~~of~~ old arrears, (4) writing off of irrecoverable arrears, and (5) prosecution of works of real utility. The Sub Division Officers will be specially made responsible to show tangible progress before the end of December 1932.

I have proposed this as an obligatory measure and to the large P5 only. Ltm

6. The General Secretary has suggested the appointment of a Secretary to each village Panchayet and payment of remuneration to him. There is provision already for this under the rules. (Vide Section 34 of the Village Panchayet Regulation, and Rules 24- 27, Page 59 of the Village Panchayet Manual, and Government Order No.L. 548-57 V.P.1-26-16 dated 27th July 1927); and the Deputy Commissioners will be asked to persuade the Panchayets to adopt this method where possible, if this is likely to improve matters. As it is, however, I am inclined to think that the power now given to the Deputy Commissioners to get the collection made through the

3702

Revenue agency, is likely to be really more effective.

7. The other suggestion of the General Secretary about the 'collection procedure' has already been provided for in the rules; (vide Rule 19 A inserted as per Notification No.L. 3725/V.P.33-30-3 dated 5th November 1930, according to which the Shanbhogue has to be furnished with extract from the assessment register through the Amildar, from which he will write his own khate and Khirdi in the prescribed form). There is no need to further amplify this procedure so soon.

I differ: If the officers are to collect, the procedure should be as much as possible to Rev collection procedure, more than it does now.

8. The third suggestion of the General Secretary is about the audit of accounts. Audit and inspection are no doubt necessary, and are provided for in the rules. (Vide Rules 32 - 35, pages 58 - 59 of the Village Panchayet Manual). But, I think we may wait for a year or so, before taking up this question, as many Panchayets have yet to come into proper existence.

Provision in the rules may be different from practice. This may be brought about once in the larger Pts only

9. As regards the next suggestion of the General Secretary that the Village Officers should be paid commission for collection work, this has already been sanctioned and a scale has also been fixed. (vide Government Order No.L. 264-73/V.P.71-29-6 dated 10th July 1930 and L. 5896-5905/V.P.69-31-1 dated 17/19th February 1932.).

What I complained about is the delay in payt. It must be paid post as postage is paid

GENERAL SECRETARY
7 MAY 1932
No. 2595

Revenue Commissioner. 5/5/32

(Gen'l Secy) 7/5

Read from the Dept Secy 7/5

Mr. R.L. By 2 appeals are extracted from Mysore address Read at the 12th Chickmagalur

Serial No.

in May 1928 which dealt with the question F.S. I have indicated my views both in this and in my paper which I read before the C.S. Assn. in 1927 RT My recommendations were now are those contained in Nos 1 to 7 on page 2 of the extract. I add some notes about each of these

No. 1. When the DP will not fix the assessment in time the Auditor may have power to do it for them.

No. 5. The Chairman has the power: only he never exercises it: but Where Govt is done by Resolution the Auditor may have the powers also

No 6. About withdrawals under C. Sign of Auditor the matter has been disposed of and the portion, may be + as deleted now.

No. 7. All the larger PF may be included in this. These should have a paid Secy. and also be subjected to regular audit

NOTE—Contn. Sheet.

II Member

14.5.32

5707/2

File No. of 193 . | General and Revenue Secretariat

14) A draft ~~letter~~ letter to R.C. may be put now emphasising the two points in the Dewan's note with suggestions on the few points arising out of it.....? generally agree with the Off. Rev Com

9793/16/5

DEWAN'S OFFICE 7872 2 JUN. 1932

1/6/32 2/6/32 2/6/32

Rec 3/6/32

15) Submitted with a draft for consideration

3/6/32

This Off. would ~~do~~ it should be done by H.S.

16) Further kindly bring up

2 Rec 2/6/32

OFFICE OF THE SECOND MEMBER OF COUNCIL 1 JUNE 1932 No. 10076

17) A typed draft as revised may be put up (The blanks may be filled up & the reference put up)

2/6/32

Rec 2/6/32 minute 16 May 2/6

Submitted with a typed draft

28/5/32 Sec'dec'y 30/5

Typing sec'dec'y 27/5

H Meeks Dewan

27 MAY 1932 GENL. & REV.

Hm 31/5

1/6

6-32

1/6 1/6

(17e) To The Rev Secy Letter No L 5096 dt 7.6.32 states that further arrangements have been made

GENERAL SECRETARY 30 MAY 1932 No. Urgent

Bath

VILLAGE PANCHAYETS.

The total number of village Panchayets in this District is 451 and the total demand on account of the taxes to be collected and credited to them including arrears is about Rs.52,000. The collection work has not been very satisfactory and to my mind this is due to certain defects in the system itself.

According to the Panchayet Regulation and the Rules thereunder the Chairman has to attend to the collection work and the only account book he has to maintain for the purpose is a Day Book.

As a matter of convenience and as it was found that the Chairman could not all at once take up the collections, the patels and Shanbhogs have been directed by a Government Order to attend to this work on payment of the usual commission. No account books have been prescribed for them for the panchayet collection work and for this the Revenue officials have to prepare a khata and Khirdi of their own based on the assessment list furnished by the Chairman.

The Chairman was given only a Day Book to keep as his collection would be subject to monthly audit by the other members under Rules 12 and 13 of the Village Panchaye[illegible] Rules and he had to post the collections later on in the Assessment list itself. But when the Revenue Department was made responsible for the collections, the revenue officials naturally reverted to the Khate and Khirdi with which they had a life long familiarity. But these forms for panchayet collections by Revenue Agency are not prescribed by competent authority and this leads to diversity of practice at different places and also the other safeguards present in the ordinary revenue collections e.g., the certified demand statement. Treasury Certificates on

the Khirdi, etc., are wanting and this may lead to misappropriation of funds in the case of panchayets collections.

Again as regards the Receipts sometimes they are given by the patel and at other times by the Chairman for the payments made. So long as there is mutual good understanding collection work will go on all right. But where there are strained feelings friction is bound to arise. The Chairman may appoint a Secretary under section 34 Village Panchayet Regulation and refuse to have anything to do with the village officers. In one instance a chairman was about to proclaim by tom tom in the village that panchayet dues should be paid to the patel and shanbhog. Also when Government abolished the Mohatarfa, there was an impression in some villages that the village Panchayet system was abolished thereby and it had to be pointed to them that such was not the case.

So long as the Revenue Department is in charge of the Panchayet Collection work and to guard against misappropriation of funds in this transition stage of the life of these panchayets, it seems to me that the following measures are quite essential:--

1. The assessment may be fixed by the Village Panchyet an appeal lying to the Amildar and a second appeal to the Sub Division Officer whose decision should be final.

2. The assessment lists, should all be signed by the Amildar at the Taluk Jamabandy and countersigned by the Huzur Jamabandy Officer at Huzur Jamabandy the total demand for the year being thus fixed more or less at the same time for all the panchayets. Appeals should also be promptly disposed of on the spot at that time.

3. The collection work should be entrusted to the ordinary Revenue Agency the usual commission being allowed.

4. The Khate and the Khirdi should be maintained for

for all Panchayet collections also, receipts being granted for all collections by the patel. The Khate should be written up on the basis of the Assessment list which is retained by the Chairman.

5. In case of non-payment, moveables may be attached and sold under the orders of the Amildar.

6. Monthly Demand collection and Balance statements should be prepared and reviewed by the Deputy Commissioner, a copy thereof being submitted to the Revenue Commissioner just as in the case of Land Revenue Collections. I am also of opinion that for the present at any rate these amounts should always be deposited in the Government Treasury and withdrawals permitted only under the counter-signature of the Amildar.

7. In the case of certain selected Panchayets only, the powers of collection may be handed over at once and this may be extended gradually to the others also in course of time.

In the case of the smaller panchayets it is evident that for the present we must conserve and improve their finances and that no expenditure on improvements works is possible. So the Panchayet Inspectors are concentrating their attention on a few of the larger panchayets in each Taluk the smaller ones being subjected to the Supervision of the sheikdars.

Connected with the administration of these Panchayets quite new problems are cropping up unconnected with the ordinary routine of revenue matters and an official has to specialise in this subject also to do justice to his duties. I therefore sincerely hope that the Panchayet Inspector who has now come to play more or less an indispensable role in the "Panchayet life" of the Taluk will be continued to exist as an independent entity and not merged in the Sheikdar.

VP 58-31-4 45

To No Y 8096 Dt 7-6-32

The Revenue Commissioner in Mysore.

Sir,

In continuation of this office No. 6025-33 V.P. 58-31-2 dated the 23rd February 1932 regarding the collection of the arrears of revenue in Village Panchayets, I am directed to state that it is seen from your review of the collection work in Village Panchayets for the quarters ending 30th September and 31st December 1931 received with your letter No. C. Per. Q 28-2 of 31-32, dated the 24th April 1932, that progres in this matter is anything but satisfactory, and that the position, as disclosed, points to the need for proper ~~and efficient~~ arrangements being made for the collection of the taxes. If necessary, Government agency might be employed for this purpose, though ~~of course~~ the aim should be to make the Panchayets as self-reliant as possible, the Revenue authorities stepping in only when absolutely necessary in the interests of the Panchayet itself ~~and when their assistance is specially sought~~. Government consider that better results can be achieved by more effective persuasion and general supervision by the existing Taluk agency, and that the Sub-Division Officers should also be made to realise their responsibility in the matter.

While taking prompt steps for the recovery of arrears, the officers concerned should ascertain what arrears are hopelessly irrecoverable and have them written off the accounts, as

as there is no use in allowing such arrears to encumber the books. Care should, at the same time, be taken to see that no amount which can possibly be recovered gets into the list of irrecoverable arrears. Prompt action in this respect is very necessary.

3. I am to add that it is by very close and constant attention on the part of the Revenue authorities that the Village Panchayet Scheme can be the great success that Government are anxious ~~or~~ it should be, and with a view to achieve this end, the District Officers should be instructed to pay special attention to such items of works as (1) the regular formation of Panchayets, (2) starting them on their legs, (3) collection work, and (4) prosecution of works of real utility.

I have etc.,

General Secretary to Government.

P.H.